

## Brigham Young University Law School BYU Law Digital Commons

---

### Utah Court of Appeals Briefs

---

1988

# Basin Loans, Inc. v. Utah State Tax Commossion, Uintah County, Merle Young, and John Does 1-15 : Reply Brief

Utah Court of Appeals

Follow this and additional works at: [https://digitalcommons.law.byu.edu/byu\\_ca1](https://digitalcommons.law.byu.edu/byu_ca1)



Part of the [Law Commons](#)

Original Brief Submitted to the Utah Court of Appeals; digitized by the Howard W. Hunter Law Library, J. Reuben Clark Law School, Brigham Young University, Provo, Utah; machine-generated OCR, may contain errors.

L.A. Dever; McRae and DeLand; Attonrey for Appellant.

Clark B. Allred; Nielson and Senior; Attorney for Respondent.

---

### Recommended Citation

Reply Brief, *Basin Loans v. Utah State Tax Commossion*, No. 880082 (Utah Court of Appeals, 1988).  
[https://digitalcommons.law.byu.edu/byu\\_ca1/875](https://digitalcommons.law.byu.edu/byu_ca1/875)

This Reply Brief is brought to you for free and open access by BYU Law Digital Commons. It has been accepted for inclusion in Utah Court of Appeals Briefs by an authorized administrator of BYU Law Digital Commons. Policies regarding these Utah briefs are available at [http://digitalcommons.law.byu.edu/utah\\_court\\_briefs/policies.html](http://digitalcommons.law.byu.edu/utah_court_briefs/policies.html). Please contact the Repository Manager at [hunterlawlibrary@byu.edu](mailto:hunterlawlibrary@byu.edu) with questions or feedback.

BRIEF

FILE  
DOCUMENT  
F U

10

DOCKET NO. 88-0082-CA IN THE SUPREME COURT OF THE STATE OF UTAH

BASIN LOANS, INC.,

Respondent,

vs.

UTAH STATE TAX COMMISSION,  
UINTAH COUNTY, MERLE YOUNG,  
and JOHN DOES 1-15,

Appellant.

:

:

:

:

:

:

88-0082-CA

Case No. 860384

Category No. 13b

REPLY BRIEF

APPEAL FROM SUMMARY JUDGMENT GRANTED ON BEHALF OF PLAINTIFF  
AGAINST DEFENDANT MERLE YOUNG, IN THE SEVENTH JUDICIAL  
DISTRICT COURT IN AND FOR UINTAH COUNTY, STATE OF UTAH  
Honorable Richard C. Davidson, Presiding

L. A. DEVER  
McRAE & DeLAND  
209 East 100 North  
Vernal, Utah 84078  
Attorney for Appellant

CLARK B. ALLRED  
NIELSON & SENIOR  
363 East Main  
Vernal, Utah 84078  
Attorney for Respondent

FILED  
MAR 12 1987

Clerk, Supreme Court, Utah

IN THE SUPREME COURT OF THE STATE OF UTAH

---

BASIN LOANS, INC.,	:	
Respondent,	:	
vs.	:	Case No. 860384
UTAH STATE TAX COMMISSION,	:	Category No. 13b
UINTAH COUNTY, <u>MERLE YOUNG</u> ,	:	
and JOHN DOES 1-15,	:	
Appellant.	:	

---

REPLY BRIEF

---

APPEAL FROM SUMMARY JUDGMENT GRANTED ON BEHALF OF PLAINTIFF  
AGAINST DEFENDANT MERLE YOUNG, IN THE SEVENTH JUDICIAL  
DISTRICT COURT IN AND FOR UTAH COUNTY, STATE OF UTAH  
Honorable Richard C. Davidson, Presiding

---

L. A. DEVER  
McRAE & DeLAND  
209 East 100 North  
Vernal, Utah 84078  
Attorney for Appellant

CLARK B. ALLRED  
NIELSON & SENIOR  
363 East Main  
Vernal, Utah 84078  
Attorney for Respondent

TABLE OF CONTENTS

RESPONSE TO ARGUMENT POINT I . . . . .	1
CONCLUSION . . . . .	2

IN THE SUPREME COURT OF THE STATE OF UTAH

-----

BASIN LOANS, INC.,	:	
Respondent,	:	
vs.	:	Case No. 860384
UTAH STATE TAX COMMISSION,	:	Category No. 13b
UINTAH COUNTY, <u>MERLE YOUNG</u> ,	:	
and JOHN DOES 1-15,	:	
Appellant.	:	

-----

REPLY BRIEF

-----

RESPONSE TO ARGUMENT POINT I

Basin Loans, Inc. alleges in Argument Point I of its Brief that the undisputed facts show that it was defendant who changed the description on the horse trailer. (R. Brief p.9) Respondent cites no source for these "undisputed facts." A review of the record does not show or even allege that Merle Young changed the description.

The facts before the Court clearly show that the description of the horse trailer was contained in a precipe filed with the Motor Vehicle Division of the Utah State Tax Commission and a verified inspection by the Uintah County Sheriff confirmed the description. (R.74, para. 16, also cited as Exhibit 3 in Brief of Appellant)

CONCLUSION

There are no facts before the Court to contradict the affidavit from the Tax Commission, nor are there facts to support respondent's argument that defendant Merle Young changed the description, nor are there facts to support Basin Loan's contention that the description they claim is correct.

The only facts before the Court support Merle Young's position.

Respectfully submitted this 10th day of March, 1987.

McRAE & DeLAND



L. A. BEVER  
Attorney for Appellant

CERTIFICATE OF MAILING

I do hereby certify that I mailed, postage prepaid, four true and correct copies of the foregoing Reply Brief to Clark B. Allred, Attorney for Respondent, 363 East Main, Vernal, Utah 84078 on this 10th day of March, 1987.

